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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 14th August, 1971/Sravana 23, 1893 (Saka)

The following Act of Parliament received the assent of the President on the 14th August, 1971, and is hereby published for general information:—

THE CENTRAL BOARD OF DIRECT TAXES (VALIDATION OF PROCEEDINGS) ACT, 1971

No. 37 OF 1971

[*14th August, 1971*]

An Act to provide for validation of certain proceedings in relation to direct taxes and for matters connected therewith :

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

Short title

1. This Act may be called the Central Board of Direct Taxes (Validation of Proceedings) Act, 1971.

Validation of certain proceedings.

2. Notwithstanding any judgment, decree or order of any court, tribunal or any other authority, no approval, declaration, determination, recognition, direction, instruction, notification, order or rule, or other thing or action given, made, granted, issued, done or taken by the Central Board of Direct Taxes, constituted under the Central Boards of Revenue Act, 1963, in the exercise of the powers or the performance of the duties

54 of 1963.

entrusted to it by the Central Government or by or under any law (not being the Estate Duty Act, 1953) shall be deemed to be invalid or ever to have been invalid by reason only of the fact that such approval, declaration, determination, recognition, direction, instruction, notification, order, rule, thing or action was given, made, granted, issued, done or taken by the Chairman and other members of the said Board, either singly or jointly, without having been validly entrusted with the powers or duties in that behalf in accordance with the provisions of the aforesaid 1963-Act or the rules made thereunder, and accordingly:— 34 of 1953.

(*a*) all act, proceedings or things done or taken in pursuance of such approval, declaration, determination, recognition, direction, instruction, notification, order, rule, thing or action shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law; and

(*b*) no suit or other proceeding shall be instituted or continued against the Government or any person or authority whatsoever on the ground that any such act, proceeding or thing was not done or taken in accordance with law.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

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